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From:

Sent: Thursday, January 21, 2010 2:56 PM

To:

Cc:

Subject: RE: question

wow tough question ...

but I think we can say that Corps A, B, C and D are a "combined group" under 1563(a)(3) -- we get there after looking at 1563(a)(1) and (a)(2)

so I think I agree with you that Corp D and Corp A are related under 1563